

# SENATE BILL 5

Q2  
SB 395/11 – B&T

(PRE-FILED)

2lr0610

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By: **Senators Jacobs and Glassman**

Requested: September 30, 2011

Introduced and read first time: January 11, 2012

Assigned to: Budget and Taxation

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## A BILL ENTITLED

1 AN ACT concerning

2 **Harford County Property Tax Credit – Homes Near a Refuse Disposal System**  
3 **– Extension to Additional Properties**

4 FOR the purpose of extending the property tax credit in Harford County for certain  
5 residential real property in proximity to certain refuse disposal systems to  
6 certain additional residential real property; providing for the application of this  
7 Act; and generally relating to a certain authorization for Harford County to  
8 grant a property tax credit for certain residential real property in proximity to  
9 certain refuse disposal systems.

10 BY repealing and reenacting, with amendments,  
11 Article – Tax – Property  
12 Section 9–314(a)(1)(x)  
13 Annotated Code of Maryland  
14 (2007 Replacement Volume and 2011 Supplement)

15 BY repealing and reenacting, without amendments,  
16 Article – Tax – Property  
17 Section 9–314(a)(4)  
18 Annotated Code of Maryland  
19 (2007 Replacement Volume and 2011 Supplement)

20 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
21 MARYLAND, That the Laws of Maryland read as follows:

22 **Article – Tax – Property**

23 9–314.

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (a) (1) The governing body of Harford County may grant, by law, a  
2 property tax credit under this section against the county property tax imposed on:

3 (x) subject to the condition established under paragraph (4) of  
4 this subsection, owner-occupied residential real property:

5 1. A. whose structural boundaries are within 1,000  
6 feet of a refuse disposal system for which an active permit has been issued to the  
7 Harford County government under § 9-204 of the Environment Article;

8 B. that was completed on or before June 1, 2010, and is  
9 located within the boundaries of Trimble Road, Magnolia Road, Fort Hoyle Road, and  
10 Aberdeen Proving Ground property; [or]

11 C. that was completed on or before June 1, 2010, and is  
12 located within 250 feet to the west of Fort Hoyle Road, south of parcel no. 01015060,  
13 and north of Aberdeen Proving Ground property; [and] **OR**

14 **D. THAT WAS COMPLETED ON OR BEFORE JUNE 1,**  
15 **2010, AND IS LOCATED WEST OF THE GAP DRIVE AND GREATER HARFORD**  
16 **INDUSTRIAL PARK, EAST OF MAGNOLIA ROAD, SOUTH OF TRIMBLE ROAD, AND**  
17 **NORTH OF ABERDEEN PROVING GROUND PROPERTY; AND**

18 2. that is determined by the governing body of Harford  
19 County to have been adversely impacted by its proximity to the refuse disposal system;

20 (4) (i) In this paragraph, “environmental surcharges” means  
21 tipping fees that:

22 1. are paid to the county by the user of a refuse disposal  
23 system; and

24 2. have been set at a specific amount per ton of refuse  
25 that is deposited at the site of the disposal system.

26 (ii) A property tax credit may not be granted under paragraph  
27 (1)(x) of this subsection unless the governing body of Harford County approves the use  
28 of environmental surcharges to offset the total amount of the property tax credits  
29 granted.

30 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
31 June 1, 2012, and shall be applicable to all taxable years beginning after June 30,  
32 2012.